

Timothy M. Dils
675 Maple Crest Drive
Frankenmuth, MI 48734

February 12, 2009

The Honorable Robert D. Drain
United States Bankruptcy Court
Southern District of New York
One Bowling Green
New York, NY 10004-1408

Re: DELPHI CORPORATION, et al., Case No. 05-44481 (RDD)

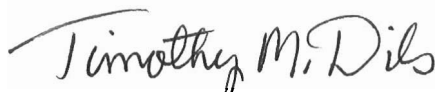
**OBJECTION OF TIMOTHY M. DILS TO DEBTORS' MOTION TO CONFIRM
DEBTORS' AUTHORITY TO TERMINATE EMPLOYER-PAID-POST-
RETIREMENT HEALTH CARE BENEFITS AND EMPLOYER-PAID-POST –
RETIREMENT LIFE INSURANCE BEBEFITS FOR CERTAIN (A) SALARIED
EMPLOYEES AND (B) RETIREES AND THEIR SURVIVING SPOUSES
(SALARIED OPEB TERMINATION MOTION)**

I, Timothy M. Dils, am a salaried retiree of Delphi Corporation. I object to the termination of Salaried OPEB for Health Care for the following three reasons;

1. Throughout the recent history of General Motors, and more recently Delphi, health care benefits for salaried retirees have been provided. Because of that precedent, salaried retirees factored that benefit into their financial planning prior to retirement. Eliminating health care benefits after one retires creates financial hardship for the retiree and family.
2. Several years ago Delphi modified its salaried health care plan for salaried retirees; eliminating health care benefits at age 65 and providing a \$10,000 to \$20,000 lifetime spending account to help bridge the gap between Medicare and Medi-Gap coverage. This change greatly reduced Delphi's legacy liabilities but created an unexpected financial cost to retirees.
3. Even as Delphi was submitting its current motion to eliminate benefits to its salaried retirees, it was negotiating with General Motors and other firms to sell Delphi businesses, close facilities, and secure funding to emerge from Chapter 11. Furthermore, the automotive industry is in the middle of negotiations with the U.S. Government for financial assistance. All of this is creating a great amount of uncertainty about the future of all concerned. While Delphi races to eliminate benefits to retirees, there appears to be little or no consideration for treating current and retired salaried employees fairly and equitably.

I respectfully request that you disallow the Delphi motion to discontinue the Employer Paid Post Health Care Benefit.

Thank you,

A handwritten signature in black ink that reads "Timothy M. Dils". The signature is written in a cursive, flowing style.

Timothy M. Dils

I have also caused copies to be served on the following parties via first class mail on February 12, 2009.

Delphi Corporation
Attn: General Counsel
5725 Delphi Drive
Troy, MI 48098

Skadden, Arps, Slate, Meagher & Flom LLP
333 West Wacker Drive
Suite 2100
Chicago, IL 60606
Attn: John W. Butler, Jr.